

Assessing Standards Board  
2009 Annual Report  
February, 2010

The Board met five times – January 23, February 2, March 27, September 9 and October 8, 2009. The board determined not to have meetings in April since that is the busiest time of year for the assessors on the board. We were not able to achieve a quorum for May, June and December and those meetings were cancelled. The entire year was devoted to discussing and developing standards and guidelines for the revocation and suspension of the NH certified assessors. As of February, 2010, we are still in the process of trying to achieve consensus on this issue.

Our public forums were held in November in Laconia, Lebanon and Manchester. The only forum with public attendees was Manchester. The board members asked for legislation to change the required three public forums to at least one public forum to attempt to not waste time and money.

The board has made some progress in listing “charges of misconduct” that may be complained against that would trigger an investigation by Department of Revenue Administration. The process by which a revocation, suspension or decertification is implemented is still being discussed and will need to be put into rules pursuant to RSA 21-J:14-b, I-a, (C). The listing mentioned above and a copy of our draft rules is attached to this report.

The powers and duties of the board were expanded to review RSA 75:1-a regarding the Low Income Housing Tax Credit Program as underlined below:

**21-J:14-b Powers and Duties of the Board. –**

I. The assessing standards board shall recommend guidelines and appropriate legislation relative to:

(a) Guidelines to be followed by assessors, selectmen, and boards of assessors throughout the state, relating to the administration of the property tax and assessment of real property used in any state property tax system.

(b) The establishment of guidelines for monitoring of local assessment practices by the department of revenue administration and guidelines for audit by the department of revenue administration of municipalities.

(c) The establishment of guidelines for revaluations based on the most recent edition of USPAP Standard 6. The department of revenue administration shall in its assessment review process incorporate these guidelines and report its findings to the assessing standards board and the municipality, in accordance with RSA 21-J:11-a, II. These guidelines shall be reported to the assessing standards board for all reviews conducted on or after the April 1, 2006 assessment year. These guidelines shall be incorporated in the assessment review process for all reviews conducted on or after the April 1, 2007 assessment year.

(d) The identification of practices which constitute sales-chasing and penalties to be adopted by the legislature regarding such practices.

(e) Any study conducted for the purpose of determining the status of assessing practices or the improvement of assessing in the state.

I-a. The assessing standards board shall adopt rules, pursuant to RSA 541-A, relative to:

(a)(1) The establishment of the following standards for assessing officials:

- (A) Certification standards;
- (B) Continuing education standards; and
- (C) Revocation , suspension, and other disciplinary standards and sanctions.

(2) The department of revenue administration shall be responsible for the enforcement of the standards adopted under subparagraph (a)(1).

(b) The forms and procedures necessary to fulfill the duties of the board consistent with board recommendations and to assure a fair opportunity for public comment.

(c) The establishment of practices and procedures for mass appraisal which shall become standards for assessing officials.

(d) The method of calculation and procedures to be used beginning July 1, 2010 to determine the amount of the residential property subject to a housing covenant under the low-income housing tax credit program pursuant to RSA 75:1-a. Such rules may include consideration of whether or not subsidies used to develop the properties, including tax credits, grants, and below-rate financing, should be included in the assessment determination.

II. All guidelines and practices developed or identified by the board, pursuant to this section, shall be reviewed and updated annually. The board shall hold a series of at least 3 public forums annually throughout the state to receive general comment through verbal and written testimony on assessing guidelines and practices. A quorum of the board shall not be required to hold such public forums.

III. The board, on or before December 1 of each year, shall report its findings and recommendations for proposed legislation to the governor, the president of the senate, the speaker of the house of representatives, the senate clerk, the house clerk, and the state library.

The board determined that the current assessing practice outlined in RSA 75:1-a in regards to calculating the assessed valuation of residential rental property subject to a housing covenant did not have to be changed.

Respectfully Submitted

Representative Betsey L. Patten,  
Chairman